

KEARNY COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2017**

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Kearny County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Kearny County, Kansas as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Kearny County, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Kearny County, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Kearny County, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated September 14, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services/municipal-audits>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2017, (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

August 23, 2018

KEARNY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2017

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General fund	\$ 1,049,147	\$ -	\$ 5,033,724
Special purpose funds:			
Road and bridge	1,022,734	-	3,281,240
Solid waste	62,203	-	104,396
County health	59,063	-	51,344
Noxious weed	60,604	-	142,644
Ambulance	45,718	-	485,219
Library	6,170	-	402,702
Appraiser's cost	21,868	-	153,265
Employee benefits	845,009	-	2,129,698
Special alcohol and drug	3,817	-	716
E-911	121,314	-	49,960
Non-budgeted special purpose funds:			
Capital equipment	7,623	-	1,751
Capital improvement	115,895	-	276,553
Airport improvement	(438,351)	-	323,438
Special machinery and equipment	1,942,502	-	-
Highway improvement	1,191,704	-	150,000
Special health and welfare	21,809	-	3,343
Health title XIX	667	-	56,379
Healthy start	15,701	-	314
Bio-terrorism grant	20,823	-	9,261
Special motor vehicle	3,500	-	43,874
Register of deeds technology	47,023	-	11,628
Treasurer technology	4,236	-	2,907
Clerk technology	4,236	-	2,907
Prosecuting attorney's training	1,925	-	1,230
Trash collection	158,270	-	44,728
Offender	-	-	11,460
Concealed carry	-	-	5,368
Total special purpose funds	5,346,063	-	7,746,325
Total - excluding agency funds	\$ 6,395,210	\$ -	\$ 12,780,049
Composition of cash balance:			
Petty cash			
Cash on hand			
Checking accounts			
Special health checking account			
Section 125 plan checking account			
Savings accounts			
Certificates of deposit			
Total cash			
Agency funds			
Total - excluding agency funds			

The notes to the financial statement are an integral part of this statement.

Statement 1

<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance (deficit)</u>
<u>\$ 4,697,981</u>	<u>\$ 1,384,890</u>	<u>\$ 195,423</u>	<u>\$ 1,580,313</u>
1,509,241	2,794,733	11,887	2,806,620
160,000	6,599	-	6,599
65,254	45,153	-	45,153
141,249	61,999	-	61,999
450,000	80,937	8,350	89,287
400,701	8,171	-	8,171
168,851	6,282	-	6,282
1,966,773	1,007,934	-	1,007,934
2,000	2,533	-	2,533
79,302	91,972	-	91,972
-	9,374	-	9,374
251,553	140,895	-	140,895
89,619	(204,532)	-	(204,532)
-	1,942,502	-	1,942,502
-	1,341,704	-	1,341,704
5,078	20,074	-	20,074
47,528	9,518	-	9,518
6,474	9,541	-	9,541
7,018	23,066	-	23,066
43,874	3,500	-	3,500
16	58,635	-	58,635
4	7,139	-	7,139
4	7,139	-	7,139
612	2,543	-	2,543
11,726	191,272	-	191,272
-	11,460	-	11,460
-	5,368	-	5,368
<u>5,406,877</u>	<u>7,685,511</u>	<u>20,237</u>	<u>7,705,748</u>
<u>\$ 10,104,858</u>	<u>\$ 9,070,401</u>	<u>\$ 215,660</u>	<u>\$ 9,286,061</u>

\$ 80
 2,645
 188,092
 18,802
 50,954
 17,225,199
4,175,919
 21,661,691
(12,375,630)
\$ 9,286,061

KEARNY COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2017

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Kearny County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Kearny County Hospital. The Kearny County Hospital Board operates the County's hospital. Members of the governing board of the Hospital are appointed by the County Commissioners. The Hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County.

Memorial Building. The Memorial Building is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Kearny County Free Fair. The Free Fair is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Kearny County Library. The Library is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners. Acquisition or disposition of real property by the Library must be approved by the County. Bond issuances must also be approved by the County.

Kearny County Extension Council. The Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council has an elected nine-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the Council non-cash receipts and disbursements related to salaries for operations of the Council.

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (continued)

The following types of funds comprise the financial activities of the County for the year ended December 31, 2017:

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing funds, tax collection accounts, etc).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of public hearing.
- d. Adoption of the final budget on or before August 25th.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for agency funds and the following special purpose funds:

Capital Equipment	Special Motor Vehicle
Capital Improvement	Register of Deeds Technology
Airport Improvement	Treasurer Technology
Special Machinery and Equipment	Clerk Technology
Highway Improvement	Prosecuting Attorney's Training
Special Health and Welfare	Trash Collection
Health Title XIX	Offender
Healthy Start	Concealed Carry
Bio-terrorism Grant	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. COMPLIANCE WITH KANSAS STATUTES

Reference made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and interpretation by legal representatives of the County.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Airport Improvement Fund had an unencumbered cash deficit of \$204,532. According to K.S.A. 12-1664, the County is not prohibited from financing the federal share of a local program from current funds, if available. The deficit in this fund will be covered by federal grants.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At December 31, 2017, the County's carrying amount of deposits was \$21,658,966 and the bank balance was \$21,896,208. Of the bank balance, \$1,001,769 was covered by federal depository insurance, \$18,208,746 was collateralized with securities held by the pledging financial institutions agents in the County's name and \$2,685,693 was secured by a letter of credit.

D. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project authorization</u>	<u>Cash disbursements and accounts payable to date</u>
Kearny County Hospital		
Hutton Construction	\$ 436,115	\$ 402,540
Mobile Medical Clinic		
Superior Drywall	288,508	37,948
5 Star Electric	38,046	38,046
Midwest Medical Supply	59,769	59,769
Pioneer Communications	50,000	50,000
T-Hanger Taxi lane		
Burns & McDonnell	<u>614,449</u>	<u>604,621</u>
 Total	 <u>\$ 1,486,887</u>	 <u>\$ 1,192,924</u>

E. LONG-TERM DEBT

The following is a description of capital lease obligations of the County:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases:					
Airport Hangar					
Issued September 26, 2014					
In the amount of \$425,000					
At interest rate of 2.329%					
Maturing September 26, 2021	<u>\$ 310,549</u>	<u>\$ -</u>	<u>\$ 59,254</u>	<u>\$ 251,295</u>	<u>\$ 6,922</u>

Current maturities of capital leases and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2018	\$ 60,649	\$ 5,528	\$ 66,177
2019	62,076	4,100	66,176
2020	63,537	2,639	66,176
2021	<u>65,033</u>	<u>1,144</u>	<u>66,177</u>
	<u>\$ 251,295</u>	<u>\$ 13,411</u>	<u>\$ 264,706</u>

F. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory authority</u>	<u>Amount</u>
Operating transfers:			
General	Capital Improvement	K.S.A. 19-120	\$ 275,553
General	Offender	K.S.A. 22-4904	11,020
General	Concealed Carry	K.S.A. 75-7c05	5,270
Road and Bridge	Highway Improvement	K.S.A. 68-590	150,000
Special Motor Vehicle	General	K.S.A. 8-145	25,948
Oil & Gas Depletion	General	K.S.A. 19-271	<u>251,553</u>
			<u>\$ 719,344</u>

Transfers to related municipal entities:

General	Memorial Building	K.S.A. 73-407	\$ 51,080
General	Free Fair	K.S.A. 2-132	120,000
General	Extension Council	K.S.A. 2-610	155,000
General	Hospital	K.S.A. 19-4606	504,488
General	Historical Society	K.S.A. 19-2651	140,066
Library	County Library	K.S.A. 12-1247	<u>400,701</u>
			<u>\$ 1,371,335</u>

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post employment benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Vacation leave – The County's policies regarding vacations permit employees to accumulate a maximum of 144 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation up to a maximum of 144 hours.

Sick leave – Employees earn sick leave at a rate of 3.69 hours per pay period, with a maximum accumulation of 120 days. No sick leave is paid upon resignation or termination. Upon retirement, if an employee has accrued the maximum amount of sick leave, they may be paid for ten days. The County has a shared sick leave bank which employees may donate unused sick leave. It can then be used by any employee as needed.

Section 125 cafeteria plan – The County offers a Section 125 cafeteria plan for all employees electing to participate. Participants use this for health insurance premiums, unreimbursed medical and dependent care expenses. The plan is administered by an independent insurance company.

Section 457 deferred compensation plan – The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan.

H. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

H. DEFINED BENEFIT PENSION PLAN (CONTINUED)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS and 19.03% for KP&F for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$190,089 for KPERS and \$175,801 for KP&F for the year ended December 31, 2017.

Net Pension Liability. At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,664,710 and \$1,775,621 for KP&F. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement. The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

I. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on its landfill site when they stop accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated landfill closure and post-closure care liability is \$531,840 at December 31, 2017. This represents the cumulative amount reported to date based on estimated capacity of the area currently open. The County will recognize the remaining estimated liability for closure and post-closure care of \$640,121 as the remaining estimated capacity is filled and for thirty years thereafter. These amounts are based on what it would cost to perform all closure and post-closure care in 2017. Actual cost may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax receipts. The County expects the current cell to operate for approximately nine years.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components; financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

J. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and, medical needs of employees. The County purchases commercial insurance to cover health, property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

K. PUBLIC ENTITY RISK POOL

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group-funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$750,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file which is \$65,366,394, \$500,000 for liability, and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up to \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 23, 2018, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events required to be recognized or disclosed in the financial statement.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

KEARNY COUNTY, KANSAS**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 4,956,619	\$ -	\$ 4,956,619	\$ 4,697,981	\$ 258,638
Special purpose funds:					
Road and bridge	2,976,902	-	2,976,902	1,509,241	1,467,661
Solid waste	160,000	-	160,000	160,000	-
County health	82,269	-	82,269	65,254	17,015
Noxious weed	165,000	-	165,000	141,249	23,751
Ambulance	450,000	-	450,000	450,000	-
Library	400,701	-	400,701	400,701	-
Appraiser's cost	175,896	-	175,896	168,851	7,045
Employee benefits	2,600,000	-	2,600,000	1,966,773	633,227
Special alcohol and drug	6,600	-	6,600	2,000	4,600
E-911	150,000	-	150,000	79,302	70,698
Total	<u>\$ 12,123,987</u>	<u>\$ -</u>	<u>\$ 12,123,987</u>	<u>\$ 9,641,352</u>	<u>\$ 2,482,635</u>

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	\$ 4,250,408	\$ 4,052,586	\$ 4,045,956	\$ 6,630
Delinquent tax	44,187	26,687	22,201	4,486
Motor vehicle tax	144,625	196,213	221,598	(25,385)
16/20M truck tax	4,144	3,596	4,247	(651)
Antique tag tax	1,199	1,124	-	1,124
Interest on delinquent tax	25,270	20,859	10,000	10,859
Shared revenue:				
Severance tax	31,069	89,003	35,000	54,003
Other shared revenue	231	220	-	220
Licenses, permits and fees	118,382	214,562	55,000	159,562
Interest	30,857	101,776	15,000	86,776
Other	64,352	58,486	77,000	(18,514)
Operating transfers	75,603	277,501	20,000	257,501
Neighborhood revitalization	-	(8,889)	(3,328)	(5,561)
Total receipts	4,790,327	5,033,724	\$ 4,502,674	\$ 531,050
Expenditures:				
General government:				
County commissioners	68,480	66,940	\$ 70,692	\$ 3,752
County clerk	89,235	95,268	97,470	2,202
County treasurer	118,904	123,600	125,010	1,410
Register of deeds	90,627	68,973	90,000	21,027
County attorney	130,223	120,453	130,000	9,547
Custodian	57,780	57,621	66,400	8,779
Zoning	53,087	50,977	55,000	4,023
Unified courts	116,725	119,805	135,000	15,195
Courthouse general	909,838	766,147	1,046,520	280,373
Airport	20,013	34,913	41,700	6,787
Election	29,643	33,404	45,000	11,596
County counselor	76,517	30,112	75,000	44,888
Community development	78,627	73,832	84,750	10,918
Appropriations:				
Conservation District	65,000	65,000	65,000	-
Total general government	1,904,699	1,707,045	2,127,542	420,497

KEARNY COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Public safety:				
Fire and rescue	\$ 170,123	\$ 177,205	\$ 185,000	\$ 7,795
Sheriff	1,285,975	1,397,353	1,400,000	2,647
Total public safety	1,456,098	1,574,558	1,585,000	10,442
Highways and streets:				
Appropriations:				
City of Lakin	20,000	-	-	-
City of Deerfield	10,000	-	-	-
Total highways and streets	30,000	-	-	-
Health and welfare:				
Appropriations:				
Mental health	25,000	15,000	15,000	-
WKCAC	10,000	5,000	5,000	-
CASA	1,000	1,000	1,000	-
Mental retardation	25,000	15,000	15,000	-
City on a Hill	3,000	3,000	3,000	-
Total health and welfare	64,000	39,000	39,000	-
Culture and recreation:				
Beymer Water Recreation Park	17,852	16,209	20,000	3,791
Deerfield Community Center	47,373	49,333	68,000	18,667
Council on Aging	127,194	124,417	136,589	12,172
Appropriations:				
Deerfield parks and recreation	5,000	-	-	-
Lakin Gun Club	1,000	1,000	1,000	-
Lakin Saddle Club	10,000	10,000	10,000	-
Total culture and recreation	208,419	200,959	235,589	34,630
Reimbursed expenditures	(92,402)	(86,058)	-	86,058

KEARNY COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Operating transfers:				
Capital improvement	\$ 139,869	\$ 275,553	\$ -	\$ (275,553)
Offender	-	11,020	-	(11,020)
Concealed carry	-	5,270	-	(5,270)
Total operating transfers	139,869	291,843	-	(291,843)
Related municipal entity transfers:				
Memorial Building	64,225	51,080	50,000	(1,080)
Free Fair	108,656	120,000	120,000	-
Historical Society	140,068	140,066	140,000	(66)
Extension Council	155,000	155,000	155,000	-
Hospital	1,004,284	504,488	504,488	-
Total related municipal entity transfers	1,472,233	970,634	969,488	(1,146)
Total expenditures	5,182,916	4,697,981	\$ 4,956,619	\$ 258,638
Receipts over (under) expenditures	(392,589)	335,743		
Unencumbered cash, beginning of year	1,441,736	1,049,147	\$ 453,945	\$ 595,202
Unencumbered cash, end of year	\$ 1,049,147	\$ 1,384,890		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	\$ 2,421,452	\$ 2,550,821	\$ 2,522,338	\$ 28,483
Delinquent tax	20,761	16,616	12,566	4,050
Motor vehicle tax	85,151	111,757	125,426	(13,669)
16/20M truck tax	2,411	2,124	2,404	(280)
Antique tag tax	680	-	-	-
Shared revenue:				
Gasoline tax	283,879	286,788	282,450	4,338
Connecting links	168,759	268,741	-	268,741
Other	-	49,935	-	49,935
Neighborhood revitalization	-	(5,542)	(2,075)	(3,467)
Total receipts	<u>2,983,093</u>	<u>3,281,240</u>	<u>\$ 2,943,109</u>	<u>\$ 338,131</u>
Expenditures:				
Highway, streets and bridges:				
Personal services	612,107	618,074	\$ 771,000	\$ 152,926
Commodities	462,197	356,817	798,790	441,973
Contractual services	63,156	56,110	1,097,112	1,041,002
Capital outlay	779,669	396,023	310,000	(86,023)
Reimbursed expenditures	(6,698)	(67,783)	-	67,783
Operating transfers:				
Special machinery and equipment	150,000	-	-	-
Highway improvement	150,000	150,000	-	(150,000)
Total expenditures	<u>2,210,431</u>	<u>1,509,241</u>	<u>\$ 2,976,902</u>	<u>\$ 1,467,661</u>
Receipts over (under) expenditures	772,662	1,771,999		
Unencumbered cash, beginning of year	<u>250,072</u>	<u>1,022,734</u>	<u>\$ 33,793</u>	<u>\$ 988,941</u>
Unencumbered cash, end of year	<u>\$ 1,022,734</u>	<u>\$ 2,794,733</u>		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	\$ 95,471	\$ 95,156	\$ 94,836	\$ 320
Delinquent tax	1,011	652	499	153
Motor vehicle tax	5,164	4,855	4,978	(123)
16/20M truck tax	110	137	95	42
Antique tag tax	31	43	-	43
Other	1,403	3,762	-	3,762
Neighborhood revitalization	-	(209)	(78)	(131)
Total receipts	103,190	104,396	\$ 100,330	\$ 4,066
Expenditures:				
Sanitation:				
Personal services	73,789	72,663	\$ 67,000	\$ (5,663)
Commodities	11,239	17,140	22,350	5,210
Contractual services	44,247	39,045	55,650	16,605
Capital outlay	30,764	31,152	15,000	(16,152)
Total expenditures	160,039	160,000	\$ 160,000	\$ -
Receipts over (under) expenditures	(56,849)	(55,604)		
Unencumbered cash, beginning of year	119,052	62,203	\$ 59,670	\$ 2,533
Unencumbered cash, end of year	\$ 62,203	\$ 6,599		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

COUNTY HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	\$ 41,648	\$ 41,599	\$ 42,600	\$ (1,001)
Delinquent tax	706	321	224	97
Motor vehicle tax	3,545	2,400	2,229	171
16/20M truck tax	94	90	43	47
Antique tag tax	26	28	-	28
Shared revenue:				
State grant	7,000	7,000	-	7,000
Neighborhood revitalization	-	(94)	(35)	(59)
Total receipts	53,019	51,344	\$ 45,061	\$ 6,283
Expenditures:				
Health and welfare:				
Personal services	66,021	64,156	\$ 72,794	\$ 8,638
Commodities	1,035	1,020	2,425	1,405
Contractual services	294	78	2,800	2,722
Capital outlay	-	-	4,250	4,250
Total expenditures	67,350	65,254	\$ 82,269	\$ 17,015
Receipts over (under) expenditures	(14,331)	(13,910)		
Unencumbered cash, beginning of year	73,394	59,063	\$ 37,208	\$ 21,855
Unencumbered cash, end of year	\$ 59,063	\$ 45,153		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	\$ 129,529	\$ 131,790	\$ 129,209	\$ 2,581
Delinquent tax	1,167	864	666	198
Motor vehicle tax	6,321	6,289	6,645	(356)
16/20M truck tax	172	160	127	33
Antique tag tax	46	50	-	50
Neighborhood revitalization	-	(284)	(106)	(178)
Other	-	3,775	-	3,775
Total receipts	137,235	142,644	\$ 136,541	\$ 6,103
Expenditures:				
Highways and streets:				
Personal services	40,276	41,274	\$ 46,000	\$ 4,726
Commodities	83,768	89,487	97,060	7,573
Contractual services	6,820	6,500	8,940	2,440
Capital outlay	8,950	3,988	13,000	9,012
Reimbursed expenditures	(3,001)	-	-	-
Total expenditures	136,813	141,249	\$ 165,000	\$ 23,751
Receipts over (under) expenditures	422	1,395		
Unencumbered cash, beginning of year	60,182	60,604	\$ 28,459	\$ 32,145
Unencumbered cash, end of year	\$ 60,604	\$ 61,999		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	\$ 266,681	\$ 347,830	\$ 342,986	\$ 4,844
Delinquent tax	2,633	2,105	1,388	717
Motor vehicle tax	13,014	13,126	13,852	(726)
16/20M truck tax	329	335	266	69
Antique tag tax	92	104	-	104
Charges for services	99,192	122,473	75,000	47,473
Neighborhood revitalization	-	(754)	(282)	(472)
Total receipts	381,941	485,219	\$ 433,210	\$ 52,009
Expenditures:				
Health and welfare:				
Personal services	412,575	397,988	\$ 376,000	\$ (21,988)
Commodities	25,085	39,705	43,200	3,495
Contractual services	16,082	11,928	22,275	10,347
Capital outlay	(3,633)	379	8,525	8,146
Total expenditures	450,109	450,000	\$ 450,000	\$ -
Receipts over (under) expenditures	(68,168)	35,219		
Unencumbered cash, beginning of year	113,886	45,718	\$ 16,790	\$ 28,928
Unencumbered cash, end of year	\$ 45,718	\$ 80,937		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	\$ 390,298	\$ 382,881	\$ 378,439	\$ 4,442
Delinquent tax	3,143	2,431	2,021	410
Motor vehicle tax	12,845	17,802	20,165	(2,363)
16/20M truck tax	366	320	387	(67)
Antique tag tax	103	100	-	100
Neighborhood revitalization	-	(832)	(311)	(521)
Total receipts	406,755	402,702	<u>\$ 400,701</u>	<u>\$ 2,001</u>
Expenditures:				
Transfer to related municipal entity	407,240	400,701	<u>\$ 400,701</u>	<u>\$ -</u>
Receipts over (under) expenditures	(485)	2,001		
Unencumbered cash, beginning of year	6,655	6,170	<u>\$ -</u>	<u>\$ 6,170</u>
Unencumbered cash, end of year	<u>\$ 6,170</u>	<u>\$ 8,171</u>		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS**APPRAISER'S COST FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	\$ 146,840	\$ 145,500	\$ 144,407	\$ 1,093
Delinquent tax	1,346	948	764	184
Motor vehicle tax	5,845	6,940	7,620	(680)
16/20M truck tax	158	148	146	2
Antique tag tax	45	46	-	46
Other	164	-	-	-
Neighborhood revitalization	-	(317)	(119)	(198)
Total receipts	<u>154,398</u>	<u>153,265</u>	<u>\$ 152,818</u>	<u>\$ 447</u>
Expenditures:				
General government:				
Personal services	64,820	63,095	\$ 60,066	\$ (3,029)
Commodities	1,428	353	1,000	647
Contractual services	109,584	105,403	111,830	6,427
Capital outlay	<u>124</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total expenditures	<u>175,956</u>	<u>168,851</u>	<u>\$ 175,896</u>	<u>\$ 7,045</u>
Receipts over (under) expenditures	(21,558)	(15,586)		
Unencumbered cash, beginning of year	<u>43,426</u>	<u>21,868</u>	<u>\$ 23,078</u>	<u>\$ (1,210)</u>
Unencumbered cash, end of year	<u>\$ 21,868</u>	<u>\$ 6,282</u>		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS**EMPLOYEE BENEFITS FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property tax	\$ 1,840,092	\$ 2,031,362	\$ 2,003,313	\$ 28,049
Delinquent tax	15,537	12,674	9,534	3,140
Motor vehicle tax	76,318	87,495	95,159	(7,664)
16/20M truck tax	1,948	1,958	1,824	134
Antique tag tax	544	611	-	611
Neighborhood revitalization	-	(4,402)	(1,648)	(2,754)
Total receipts	1,934,439	2,129,698	<u>\$ 2,108,182</u>	<u>\$ 21,516</u>
Expenditures:				
General government:				
Personal services	<u>2,036,693</u>	<u>1,966,773</u>	<u>\$ 2,600,000</u>	<u>\$ 633,227</u>
Receipts over (under) expenditures	(102,254)	162,925		
Unencumbered cash, beginning of year	<u>947,263</u>	<u>845,009</u>	<u>\$ 491,818</u>	<u>\$ 353,191</u>
Unencumbered cash, end of year	<u>\$ 845,009</u>	<u>\$ 1,007,934</u>		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS**SPECIAL ALCOHOL AND DRUG FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Shared revenue:				
Apportionments	\$ 847	\$ 716	\$ 1,500	\$ (784)
Expenditures:				
Health and welfare:				
Commodities	1,011	-	\$ -	\$ -
Contractual services	-	2,000	6,600	4,600
Total expenditures	1,011	2,000	\$ 6,600	\$ 4,600
Receipts over (under) expenditures	(164)	(1,284)		
Unencumbered cash, beginning of year	3,981	3,817	\$ 5,181	\$ (1,364)
Unencumbered cash, end of year	\$ 3,817	\$ 2,533	\$ 81	\$ 2,452

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS**E-911 FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		Variance
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>favorable (unfavorable)</u>
Receipts:				
Fees	\$ 49,987	\$ 49,960	<u>\$ 50,000</u>	<u>\$ (40)</u>
Expenditures:				
General government:				
Capital outlay	<u>30,171</u>	<u>79,302</u>	<u>\$ 150,000</u>	<u>\$ 70,698</u>
Receipts over (under) expenditures	19,816	(29,342)		
Unencumbered cash, beginning of year	<u>101,498</u>	<u>121,314</u>	<u>\$ 126,498</u>	<u>\$ (5,184)</u>
Unencumbered cash, end of year	<u>\$ 121,314</u>	<u>\$ 91,972</u>	<u>\$ 26,498</u>	<u>\$ 65,474</u>

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2017

	Capital equipment	Capital improvement	Airport improvement	Special machinery and equipment
Receipts:				
Grants	\$ -	\$ -	\$ 323,438	\$ -
Licenses, permits and fees	-	-	-	-
Interest	-	-	-	-
Other	1,751	1,000	-	-
Operating transfers	-	275,553	-	-
Total receipts	<u>1,751</u>	<u>276,553</u>	<u>323,438</u>	<u>-</u>
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	89,619	-
Capital outlay	-	251,553	-	-
Operating transfers	-	-	-	-
Total expenditures	<u>-</u>	<u>251,553</u>	<u>89,619</u>	<u>-</u>
Receipts over (under) expenditures	1,751	25,000	233,819	-
Unencumbered cash, beginning of year	<u>7,623</u>	<u>115,895</u>	<u>(438,351)</u>	<u>1,942,502</u>
Unencumbered cash, end of year	<u>\$ 9,374</u>	<u>\$ 140,895</u>	<u>\$ (204,532)</u>	<u>\$ 1,942,502</u>

See Independent Auditor's Report.

Highway improvement	Special health and welfare	Health title XIX	Healthy start	Bio-terrorism grant	Special motor vehicle
\$ -	\$ -	\$ -	\$ 314	\$ 9,261	\$ -
-	-	-	-	-	43,195
-	28	-	-	-	-
-	3,315	56,379	-	-	679
150,000	-	-	-	-	-
150,000	3,343	56,379	314	9,261	43,874
-	-	-	-	-	12,690
-	5,078	-	5,210	200	145
-	-	47,528	1,264	4,178	5,022
-	-	-	-	2,640	69
-	-	-	-	-	25,948
-	5,078	47,528	6,474	7,018	43,874
150,000	(1,735)	8,851	(6,160)	2,243	-
1,191,704	21,809	667	15,701	20,823	3,500
<u>\$ 1,341,704</u>	<u>\$ 20,074</u>	<u>\$ 9,518</u>	<u>\$ 9,541</u>	<u>\$ 23,066</u>	<u>\$ 3,500</u>

KEARNY COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2017

	Register of deeds technology	Treasurer technology	Clerk technology
Receipts:			
Grants	\$ -	\$ -	\$ -
Licenses, permits and fees	11,628	2,907	2,907
Interest	-	-	-
Other	-	-	-
Operating transfers	-	-	-
Total receipts	11,628	2,907	2,907
Expenditures:			
Personal services	-	4	4
Commodities	-	-	-
Contractual services	16	-	-
Capital outlay	-	-	-
Operating transfers	-	-	-
Total expenditures	16	4	4
Receipts over (under) expenditures	11,612	2,903	2,903
Unencumbered cash, beginning of year	47,023	4,236	4,236
Unencumbered cash, end of year	\$ 58,635	\$ 7,139	\$ 7,139

See Independent Auditor's Report.

Prosecuting attorney's training	Trash collection	Offender	Concealed carry	Total
\$ -	\$ -	\$ -	\$ -	\$ 333,013
1,230	44,728	440	98	107,133
-	-	-	-	28
-	-	-	-	63,124
-	-	11,020	5,270	441,843
<u>1,230</u>	<u>44,728</u>	<u>11,460</u>	<u>5,368</u>	<u>945,141</u>
-	-	-	-	12,698
-	6,760	-	-	17,393
612	4,966	-	-	153,205
-	-	-	-	254,262
-	-	-	-	25,948
<u>612</u>	<u>11,726</u>	<u>-</u>	<u>-</u>	<u>463,506</u>
618	33,002	11,460	5,368	481,635
1,925	158,270	-	-	3,097,563
<u>\$ 2,543</u>	<u>\$ 191,272</u>	<u>\$ 11,460</u>	<u>\$ 5,368</u>	<u>\$ 3,579,198</u>

KEARNY COUNTY, KANSAS**AGENCY FUNDS****SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS**

For the Year Ended December 31, 2017

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
County clerk	\$ -	\$ 7,931	\$ 7,931	\$ -
Register of deeds	-	247,616	247,616	-
District court	44,650	261,979	224,746	81,883
Sheriff	20,810	106,620	114,730	12,700
Tax collection accounts	10,399,974	16,107,204	16,372,850	10,134,328
Local taxing districts	35,954	5,417,975	5,423,791	30,138
Oil and gas depletion fund	2,282,137	9,302	251,553	2,039,886
Payroll clearing funds	23,728	664,143	660,976	26,895
Sales tax collections	23,283	244,227	248,876	18,634
Neighborhood revitalization	-	41,935	41,935	-
Motor vehicle	-	520,731	520,731	-
Mortgage registration fees	1,531	169,943	171,474	-
Fish and game licenses	-	6,260	6,260	-
District court costs	1,296	2,556	16	3,836
Law library	59,190	4,062	35,922	27,330
Total	<u>\$ 12,892,553</u>	<u>\$ 23,812,484</u>	<u>\$ 24,329,407</u>	<u>\$ 12,375,630</u>

See Independent Auditor's Report.